

# TOWNSHIP BULLETIN

## AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 281, Page 1

June 2008

### ITEMS TO REMEMBER

#### JUNE

June 1: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)

June 20: If a school township has become a part of a school corporation organized under chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due July 1. (IC 20-23-4-8)

June: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

See Public Law 211, Effective July 1, 2007 concerning State Revenue Department filing requirements.

#### JULY

July 4: Independence Day - Legal Holiday. (IC 1-1-9-1)

July 15: Last day to make pension report and payment for second quarter by townships participating in PERF.

July 31: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the second quarter.

July 31: Last day to make report for second quarter to the Department of Workforce Development.

July: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

See Public Law 211, Effective July 1, 2007 concerning State Revenue Department filing requirements.

#### AUGUST

August 4: On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)

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NOTE: See the Township Bulletin, Volume 282, August 2008 for budget dates or call the Department of Local Government Finance at (317) 232-3773.

NOTE: The township board should set the salaries of township officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)

August: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

See Public Law 211, Effective July 1, 2007 concerning State Revenue Department filing requirements.

**MILEAGE RATE**

Effective July 1, 2008, the Indiana State mileage reimbursement rate will increase to \$0.44 per mile for all business miles driven.

**NEW LAWS AFFECTING TOWNSHIPS**

The following is a Digest of some of the laws passed by the 2008 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6).

**NEW LAWS AFFECTING**

**PUBLIC LAW 12 - SENATE ENROLLED ACT 133 - EFFECTIVE JULY 1, 2008. PERF.** Amends IC 5-10.2-5-43 concerning PERF benefits and provides for a cost of living increase.

**PUBLIC LAW 13 - SENATE ENROLLED ACT 219 - EFFECTIVE JULY 1, 2008. LACTATION SUPPORT.** Adds IC 5-10-6-2 concerning reasonable break time to employees as needed under section (a). The state and political subdivisions of the state shall provide reasonable paid break time each day to an employee for (lactation purposes) for the employee's infant child. The break time must, if possible, run concurrently with any break time already provided to the employee. The state and political subdivisions are not required to provide break time under this section if providing break time would unduly disrupt the operations of the state or political subdivisions. (b) The state and political subdivisions of the state shall make reasonable efforts to provide a room or other location, other than a toilet stall, in close proximity to the work area, for an employee described in subsection (a). The state and political subdivisions shall make reasonable efforts to provide a refrigerator or other cold storage space for keeping milk that has been expressed. The state or a political subdivision is not liable if the state or political subdivision makes reasonable effort to comply with this subsection. Adds IC 22-2-14 to provide as used in this chapter, "employer" means a person or entity that employs twenty-five (25) or more employees. (c) Except in cases of willful misconduct, gross negligence, or bad faith, an employer is not liable for any harm caused by the provisions provided.

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**PUBLIC LAW 15 - HOUSE ENROLLED ACT 1077 - EFFECTIVE JULY 1, 2008. MEMORIAL DAY EXPENSES.** Amends IC 10-18-8-1 to remove the \$500 limit for Memorial Day expenses.

**PUBLIC LAW 16 - HOUSE ENROLLED ACT 1275 - EFFECTIVE JULY 1, 2008. PUBLIC RECORDS COPY COSTS.** Amends IC 5-14-3-8 to provide in part (d) As used in this subsection, "actual cost" means the cost of paper and the per-page cost for use of copying or facsimile equipment and does not include labor costs or overhead costs.

**PUBLIC LAW 27- HOUSE ENROLLED ACT 1145 - EFFECTIVE JULY 1, 2008. SALE OF LAND TO ABUTTING LANDOWNER.** Adds IC 36-1-11-5.9 to provide in part c) Notwithstanding sections 4, 4.1, 4.2, and 5 of this chapter and subject to the procedures described in subsections (d) and (e), a disposing agent of a political subdivision may sell or transfer real property acquired by tax default without consideration or for a nominal consideration to an abutting landowner. Adds other procedures.

**PUBLIC LAW 28 - HOUSE ENROLLED ACT 1156 - EFFECTIVE JULY 1, 2008. FIREFIGHTER DEATH BENEFITS.** Amends IC 36-8 increasing the maximum death benefit to \$12,000.

**PUBLIC LAW 37 - SENATE ENROLLED ACT 281 - EFFECTIVE JULY 1, 2008. CONVICTIONS.** Adds IC 5-8-1-38 concerning public officers removal from office for felony convictions.

**PUBLIC LAW 39 - HOUSE ENROLLED ACT 1244 - EFFECTIVE JULY 1, 2008. CONGRESSIONAL TOWNSHIP SCHOOL FUNDS.** Amends and adds to IC 20-42-2 allowing the loans for the transfer of the funds to The Treasurer of State.

**PUBLIC LAW 51 - SENATE ENROLLED ACT 207 - EFFECTIVE JULY 1, 2008. ACCESS TO PUBLIC RECORDS.** Amends IC 5-14-3-4 to provide in section (23) concerning the public records requests by persons incarcerated in correctional facilities.

**PUBLIC LAW 57 - SENATE ENROLLED ACT 241 - EFFECTIVE VARIOUS DATES. DISASTER RELIEF.** Amends IC 10-14-4-5 to provide the state disaster relief fund is established to provide financial assistance to: (1) assist eligible entities in paying for: (A) the costs of repairing, replacing, or restoring public facilities or individual residential real or personal property damaged or destroyed by a disaster; or (B) response costs incurred by an eligible entity during a disaster; and (2) allow the agency to pay for response costs incurred by the state or a local unit of government at the direction of the agency. The agency may provide financial assistance in response to a disaster only from the balance in the fund that is unobligated on the date the disaster occurs.

**PUBLIC LAW 65 - HOUSE ENROLLED ACT 1114 - EFFECTIVE JULY 1, 2008. TOWNSHIP FIRE DEPARTMENT EMPLOYMENT POLICIES.** Adds IC 36-8-13.5 to provide this chapter applies to all townships except a township in which the fire department of the township has been consolidated under IC 36-3-1-6.1. This chapter does not apply to a volunteer fire department under IC 36-8-12. As used in this chapter, "member of a township fire department" does not include a volunteer firefighter under IC 36-8-12-2. A member of a township fire department must reside in Indiana within: (1) the county in which the township is located; or (2) a county that is contiguous to the county in which the township is located. A township with a population of less than seven thousand five hundred (7,500) may adopt a resolution that requires a member of the township fire department to satisfy all of the following: (1) Reside within: (A) the county in which the township is located; or (B) a distance from the township stated in the resolution. (2) Have adequate means of transportation into the township. (3) Maintain in the member's residence telephone service with the township. This section applies to a township that: (1) has a population of less than seven thousand five hundred (7,500); and (2) adopted a resolution to establish the requirements described in this section before September 1, 1984. A township may require, in addition to the requirements of section 5 of this chapter that a member of the township fire department reside within the

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**PUBLIC LAW 65 - HOUSE ENROLLED ACT 1114 - EFFECTIVE JULY 1, 2008. TOWNSHIP FIRE DEPARTMENT EMPLOYMENT POLICIES. (Continued)**

township until the member has served in the department for five (5) years. A resolution adopted under section 5 or 6 of this chapter may not require a member of a township fire department to comply with section 5(1) of this chapter if the member resides: (1) outside the county; or (2) a distance outside the township greater than stated in the resolution; on the date the resolution is adopted.

**PUBLIC LAW 76 - SENATE ENROLLED ACT 51 - EFFECTIVE JULY 1, 2008. PERF.** Amends IC 5-10.2 concerning a 30 day waiting period for reemployment in regards to PERF/TRF pay.

**PUBLIC LAW 79 - HOUSE ENROLLED ACT 1185 - EFFECTIVE JULY 1, 2008. INDOOR AIR QUALITY.** Amends IC 5-22-15 concerning offers to conduct indoor air-quality inspection programs and price preferences.

**PUBLIC LAW 89 - SENATE ENROLLED ACT 334 - EFFECTIVE MARCH 19, 2008. SEVERE WEATHER WARNING SIRENS.** Adds 36-8-21.5 concerning procedures related to severe weather warning sirens and as used in this chapter, "infrastructure agency", with respect to an area in a county, means: (1) a political subdivision; or (2) an agency; responsible for planning for, acquiring, operating, maintaining, or testing one (1) or more severe weather warning sirens in the area.

**PUBLIC LAW 91 - SENATE ENROLLED ACT 360 - EFFECTIVE MARCH 19, 2008 AND JULY 1, 2008. E85 FUELING STATION GRANTS** Amends IC 15-9-5 and adds IC 5-11-11-6.5 concerning possible E85 fueling station grants for townships.

**PUBLIC LAW 93 - HOUSE ENROLLED ACT 1065 - EFFECTIVE JULY 1, 2008. PERF.** Amends and adds to IC 5-10.2-4 concerning designated beneficiaries.

**PUBLIC LAW 115 - SENATE ENROLLED ACT 72 - EFFECTIVE JULY 1, 2008. FULL-TIME FIRE DEPARTMENTS, CHAPLAINS.** Adds IC 5-10-10-4.7 concerning special death benefits for chaplains in a full-time fire departments of a political subdivision or a volunteer fire department.

Amends IC 5-10.2 concerning withdrawal of annuity savings accounts.

**PUBLIC LAW 124 - HOUSE ENROLLED ACT 1019 - EFFECTIVE JANUARY 1, 2008. PERF.** Amends 5-10.2 concerning PERF members.

**PUBLIC LAW 128 - HOUSE ENROLLED ACT 1105 - EFFECTIVE VARIOUS DATES. FIRE TERRITORIES.**

Amends IC 5-22-22-12 to provide (b) as used in this section, "fire department" refers to any of the following: (1) A volunteer fire department (as defined in IC 36-8-12-2). (2) The board of fire trustees of a fire protection district established under IC 36-8-11. (3) The provider unit of a fire protection territory established under IC-36-8-19. A similar amendment is made to IC 36-11-5.7

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**PUBLIC LAW 128 - HOUSE ENROLLED ACT 1105 - EFFECTIVE VARIOUS DATES. FIRE TERRITORIES.** (Continued)

Also adds IC 36-8-19-8.6 to provide a) A participating unit may adopt an ordinance or a resolution to transfer any money belonging to the participating unit to: (1) the fire protection territory fund established under section 8 of this chapter; (2) the fire protection territory equipment replacement fund established under section 8.5 of this chapter; or (3) both funds described in subdivisions (1) and (2). (b) An ordinance or a resolution adopted under this section must state both of the following: (1) The amount of money transferred to either fund. (2) The source of the money. (c) The transfer of money from a participating unit to a fire protection territory before July 1, 2008, is legalized.

Adds IC 36-8-19-15 to provide (a) For purposes of this section, a fire protection territory is dissolved if all participating units withdraw from the fire protection territory as provided in section 13 of this chapter. (b) When a fire protection territory dissolves, title to any real property transferred to the provider unit reverts to the participating unit that transferred the real property to the provider unit.

**PUBLIC LAW 130 - HOUSE ENROLLED ACT 1119 - EFFECTIVE JULY 1, 2008. PERF, FIREFIGHTER LEAVE TIME.**

Amends IC 5-10-2-4 concerning the \$35,000 salary exemption for PERF members.

Amends IC 36-8-5-2 concerning leave time for firefighters. Also amends IC 36-8 concerning rehire procedures in certain situations.

**PUBLIC LAW 135 - HOUSE ENROLLED ACT 1179 - EFFECTIVE MARCH 24, 2008. RESTRAINT OF TRADE.** Adds IC 24-1-1-5.1 to provide in part the attorney general may bring an action on behalf of the state or a political subdivision (as defined in IC 34-6-2-110) for injuries or damages sustained directly or indirectly as a result of a violation of this chapter.

**PUBLIC LAW 137 - HOUSE ENROLLED ACT 1204 - EFFECTIVE MARCH 24, 2008. EMERGENCY ALERT SYSTEM ADVISORY COMMITTEE.** Adds IC 10-13-72-38 concerning the Emergency Alert System Advisory Committee.

**PUBLIC LAW 138 - HOUSE ENROLLED ACT 1219 - UNEMPLOYMENT INSURANCE.** Amends IC 22-4 concerning income determination procedure.

**PUBLIC LAW 146 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. PROPERTY TAXES.**

Bonds and Other Title 5 Issues

Amends IC 5-1-5-1 to provide in part: (i) "Local issuing body" means an issuing body that is: (1) a political subdivision (as defined in IC 36-1-2-13); (2) a district (as defined in IC 6-1.1-21.2-5); or (3) a corporation or other entity that: (A) is not a body corporate and politic established as an instrumentality of the state; and (B) has issued bonds that are payable directly or indirectly from lease rentals payable by a political subdivision or district described in subdivision (1) or (2).

Adds IC 5-1-5-17 to provide (a) This section applies to bonds that are: (1) issued after June 30, 2008, by a local issuing body; . . . (b) The last date permitted under an agreement for the payment of principal and interest on bonds that are issued to retire or otherwise refund other revenue bonds or general obligation bonds may not extend beyond the maximum term of the bonds being refunded.

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**PUBLIC LAW 146 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. PROPERTY TAXES.** (Continued)

Adds IC 5-1-5-18 to provide (a) This section applies to bonds that are: (1) issued after June 30, 2008, by a local issuing body; and (b) Savings (as computed under section 2 of this chapter) that accrue from the issuance of bonds to retire or otherwise refund other bonds may be used only for the following purposes: (1) To maintain a debt service reserve fund for the refunding bonds at the level required under the terms of the refunding bonds, if the local issuing body adopts an ordinance, resolution, or order authorizing that use of the proceeds or earnings. (2) To pay the principal or interest, or both, on: (A) the refunding bonds; or (B) other bonds, if the issuing body approves an ordinance authorizing the use of the savings to pay principal or interest on other bonds. (3) To reduce the rate or amount of ad valorem property taxes, special benefit taxes on property, or tax increment revenues imposed by or allocated to the local issuing body.

Amends IC 5-1-13-2 (c) Surplus bond proceeds or investment earnings may be used by a local issuing body for the following purposes: (1) To maintain a debt service reserve fund for the bonds to which the surplus bond proceeds or investment earnings are attributable, at the level required under the terms of the bonds, if the local issuing body adopts an ordinance, resolution, or order authorizing that use of the proceeds or earnings. (2) To pay the principal or interest, or both, on any other bonds of the local issuing body, if the local issuing body adopts an ordinance, a resolution, or an order authorizing the use of the surplus proceeds to pay principal or interest on the bonds. (3) To reduce the rate or amount of ad valorem property taxes, special benefit taxes on property, or tax increment revenues imposed by or allocated to the local issuing body.

Amends IC 5-1-14-10 to provide (c) except as otherwise provided by this section, IC 36-7-12-27, or IC 36-7-14-25.1, the maximum term or repayment period for obligations issued after June 30, 2008, . . . may not exceed: (1) the maximum applicable period under federal law, for obligations that are issued to evidence loans made or guaranteed by the federal government or a federal agency; (2) twenty-five (25) years, for obligations that are wholly or partially payable from tax increment revenues derived from property taxes; or (3) twenty (20) years, for obligations that are not described in subdivision (1) or (2) and are wholly or partially payable from ad valorem property taxes or special benefit taxes on property.

Adds IC 5-1-14-16 to provide for obligations that are issued after June 30, 2008, by a local issuing body; . . . for the payment of principal and interest on the obligations.

Amends IC 5-13-6-3 to eliminate (c) concerning property tax advance draws from the property tax replacement fund from the county treasurer.

Amends IC 5-28-26-18 to provide concerning bond issues by units (e) The bonds must mature within: (1) fifty (50) years, for bonds issued before July 1, 2008; or (2) twenty-five (25) years, for bonds issued after June 30, 2008.

Assessing

Amends various sections and IC 6-1.1 concerning the transfer of assessing to a county assessor and various responsibilities of the Department of Local Government Finance.

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**PUBLIC LAW 146 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. PROPERTY TAXES. (Continued)**

Budgets and Related Issues

Adds IC 6-1.1-17-3.5 concerning certain civil taxing units filing proposed budgets with the county fiscal body and provides in part (d) A civil taxing unit must file the information under subsection (b) at least fifteen (15) days before the civil taxing unit fixes its tax rate and tax levy and adopts its budget under this chapter. (e) A county fiscal body shall: (1) review any proposed or estimated tax rate or tax levy or proposed budget filed by a civil taxing unit with the county fiscal body under this section; and (2) issue a nonbinding recommendation to a civil taxing unit regarding the civil taxing unit's proposed or estimated tax rate or tax levy or proposed budget.

Appointed Boards

Adds IC 6-1.1-17-20.5 to provide (a) This section applies to the governing body of a taxing unit unless a majority of the governing body is comprised of officials who are elected to serve on the governing body. (b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9. (c) If: (1) the assessed valuation of a taxing unit is entirely contained within a city or town; or (2) the assessed valuation of a taxing unit is not entirely contained within a city or town but the taxing unit was originally established by the city or town; the governing body of the taxing unit may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the city or town fiscal body. (d) This subsection applies to a taxing unit not described in subsection (c). The governing body of the taxing unit may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the county fiscal body in the county where the taxing unit has the most net assessed valuation.

Excess Levy

Amends IC 6-1.1-18.5-3 concerning Department of Local Government Finance and excess levy appeals.

Debt

Amends IC 6-1.1-18.5-8 concerning bond, lease and other obligation procedures for civil taxing units.

Amends IC 6-1.1-18.5-9.7 concerning levy limits and township assistance borrowing.

Fire Protection

Amends IC 6-1.1-18.5-10.5 regarding fire protection territory levies.

Amends IC 5-10.3-11-4.7 to provide effective January 1, 2009 (a) In 2009 and each year thereafter, the state board shall distribute from the pension relief fund to each unit of local government the total amount of pension, disability, and survivor benefit payments from the 1937 firefighters' pension fund (IC 36-8-7), to be made by the unit in the calendar year, as estimated by the state board under section 4 of this chapter, after subtracting any distributions to the unit from the public deposit insurance fund that will be used for benefit payments. (b) The state board shall make the distributions under subsection (a) in two (2) equal installments before July 1 and before October 2 of each year.

Adds a non code provision to provide for property taxes first due and payable after December 31, 2008, the department of local government finance shall reduce the maximum permissible ad valorem property tax levy of any civil taxing unit and special service district by the amount of the payment to be made in 2009 by the state of Indiana under IC 5-10.3-11, as amended by this act, for benefits to members (and survivors and beneficiaries of members) the 1937 firefighters' fund.

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**PUBLIC LAW 146 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. PROPERTY TAXES. (Continued)**

Controlled Projects And Referendum Thresholds

Amends IC 6-1.1-20-1.1 and IC 6-1.1-20-3.1 to provide for thresholds and definitions for controlled projects and referendum. Also adds IC 6-1.1-20-3.5 and 6-1.1-20-3.6 concerning procedures for controlled projects and referendums including the petition process.

Referendum Prohibitions

IC 6-1.1-20-10.1 to provide (a) This section applies only to a political subdivision that, after June 30, 2008, adopts an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease subject to sections 3.5 and 3.6 of this chapter. (b) During the period beginning with the adoption of the ordinance or resolution and continuing through the day on which a local public question is submitted to the voters of the political subdivision under section 3.6 of this chapter, the political subdivision seeking to issue bonds or enter into a lease for the proposed controlled project may not promote a position on the local public question by doing any of the following: (1) Allowing facilities or equipment, including mail and messaging systems, owned by the political subdivision to be used for public relations purposes to promote a position on the local public question, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the political subdivision. (2) Making an expenditure of money from a fund controlled by the political subdivision to promote a position on the local public question. This subdivision does not prohibit a political subdivision from making an expenditure of money to an attorney, an architect, a registered professional engineer, a construction manager, or a financial adviser for professional services provided with respect to a controlled project. (3) Using an employee to promote a position on the local public question during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the local public question at any time. (4) In the case of a school corporation, promoting a position on a local public question by: (A) using students to transport written materials to their residences or in any way directly involving students in a school organized promotion of a position; or (B) including a statement within another communication sent to the students' residences. However, this section does not prohibit an employee of the political subdivision from carrying out duties with respect to a local public question that are part of the normal and regular conduct of the employee's office or agency. (c) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes a controlled project subject to a local public question held under section 3.6 of this chapter. (d) A person or an organization that has a contract or arrangement (whether formal or informal) with a school corporation for the use of any of the school corporation's facilities may not spend any money to promote a position on a local public question. A person or an organization that violates this subsection commits a Class A infraction. (e) An attorney, an architect, a registered professional engineer, a construction manager, or a financial adviser for professional services provided with respect to a controlled project may not spend any money to promote a position on a local public question. A person who violates this subsection: (1) commits a Class A infraction; and (2) is barred from performing any services with respect to the controlled project.

Distressed Units

Amends IC 6-1.1-20.3-1 to change the name of the "circuit breaker board" to the "distressed unit appeal board".



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**PUBLIC LAW 146 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. PROPERTY TAXES.** (Continued)

DLGF Approval - Bonds

Adds IC 6-1.1-20-7.5 to provide this section applies only to bonds, leases, and other debt for which a political subdivision: (1) after June 30, 2008, makes a preliminary determination as described in section 3.1 or 3.5 of this chapter or a decision as described in section 5 of this chapter; or (2) in the case of bonds, leases, or other obligations not subject to section 3.1, 3.5, or 5 of this chapter, adopts a resolution or ordinance authorizing the bonds, lease rental agreement, or other obligations after June 30, 2008.

Notwithstanding any other provision, review by the department of local government finance and approval by the department of local government finance are not required before a political subdivision may issue or enter into bonds, a lease, or any other obligations payable from ad valorem property taxes.

Debt Service

Adds IC 6-1.1-20-6-10 to provide political subdivisions are required by law to fully fund the payment of their debt obligations in an amount sufficient to pay any debt service or lease rentals on outstanding obligations, regardless of any reduction in property tax collections due to the application of tax credits granted under this chapter. Any reduction in collections must be applied to the other funds of the political subdivision after debt service or lease rentals have been fully funded. Also provides for the Treasurer of State to pay unpaid debt service obligations by deducting payments from the amount to be distributed to a political subdivision.

Tax Adjustment Boards

Amends IC 6-1.1-29-2 concerning county tax adjustment boards.

TIF

Amends IC 6.1-21.2-12 concerning notifications to political subdivisions of special assessments for taxes in tax increment financing areas.

State Withholdings

Adds IC 6-1.1-30-17 concerning the possible State withholdings of CAGIT, COIT or EDIT for counties not property tax compliant.

Assessors

Amends and adds IC 36-2-15 concerning referendum procedures in certain townships concerning retention of township assessors.

Amends various sections of IC 36-6 concerning references to township assessors.

Meetings

Adds IC 36-6-6-13.5 to provide (a) A special meeting may be held by the legislative body if the executive, the chairman of the legislative body, or a majority of the members of the legislative body issue a written notice of the meeting to each member of the legislative body. The notice must state the time, place, and purpose of the meeting. (b) The legislative body may consider any matter at a special meeting. However, the only matters that may be acted on at the special meeting are the matters set forth in the notice.

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**PUBLIC LAW 146 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. PROPERTY TAXES. (Continued)**

Amends IC 36-6-6-14 to provide in part (a) At any special meeting, if two (2) or more members give their consent, the legislative body may determine whether there is a need for fire and emergency services or other emergency requiring the expenditure of money not included in the township's budget estimates and levy. (b) Subject to section 14.5 of this chapter, if the legislative body finds that a need for fire and emergency services or other emergency exists, it may issue a special order, entered and signed on the record, authorizing the executive to borrow a specified amount of money sufficient to meet the emergency. (d) In determining whether a fire and emergency services need exists requiring the expenditure of money not included in the township's budget estimates and levy, the legislative body and any reviewing authority considering the approval of the additional borrowing shall consider the following factors: (1) The current and projected certified and noncertified public safety payroll needs of the township. (2) The current and projected need for fire and emergency services within the jurisdiction served by the township. (3) Any applicable national standards or recommendations for the provision of fire protection and emergency services. (4) Current and projected growth in the number of residents and other citizens served by the township, emergency service runs, certified and noncertified personnel, and other appropriate measures of public safety needs in the jurisdiction served by the township. (5) Salary comparisons for certified and noncertified public safety personnel in the township and other surrounding or comparable jurisdictions. (6) Prior annual expenditures for fire and emergency services, including all amounts budgeted under this chapter. (7) Current and projected growth in the assessed value of property requiring protection in the jurisdiction served by the township. (8) Other factors directly related to the provision of public safety within the jurisdiction served by the township. (e) In the event the township received additional funds under this chapter in the immediately preceding budget year for an approved expenditure, any reviewing authority shall take into consideration the use of the funds in the immediately preceding budget year and the continued need for funding the services and operations to be funded with the proceeds of the loan.

**Borrowing**

Amends IC 36-6-6-15 to provide (a) If the legislative body finds that an emergency requires the borrowing of money to meet the township's current expenses; it may take out temporary loans in an amount not more than eighty percent (80%) of the total anticipated revenue for the remainder of the year in which the loans are taken out.

**Reuse Authority**

Amends IC 36-7-30-25 concerning written notice to units establishing a reuse authority.

**Non Code**

Provides non code sections concerning transfer of duties from township assessors to counties.

Various non code provisions including possible transfer of personnel and property from eliminated township assessors to a county assessor.

Also provides for a State Board of Accounts bond petition form by June 15, 2008.